

Farm Land Assessment Act Standards of Practice

7

Utah State Tax Commission

Property Tax Division

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Section VII.I

General Information

Purpose

These standards provide reference to accepted procedures and guidelines for assessment and taxation of agricultural land under the provisions of the Farmland Assessment Act of 1969, as amended. These standards are intended as a management tool to promote equitable administration of the Utah property assessment for land actively devoted to agricultural use.

Background

Prior to 1969, Utah farmland was assessed and taxed according to its market value. However, as Utah population centers began to expand into the surrounding agricultural property, the market value of agricultural property began to rise. This increased market value produced property taxes that made some farming operations economically prohibitive. In 1969, the Utah Legislature passed the Utah Farmland Assessment Act, which provided for qualified agricultural property to be assessed and taxed on its productive value instead of its market value. This law is commonly called the “Greenbelt” law.

Authority

The majority of constitutional, statutory, and rule authorities specific to the Farmland Assessment Act are in the following:

- Constitution of Utah: Article XIII, Sections 2 & 3
- Utah Code Annotated: Sections 59-2-501 through 59-2-515
- Tax Commission Rules: 42, 52 and 53

Definitions

Actively Devoted to Agricultural Use

Means that the land in agricultural use produces in excess of 50% of the average agricultural production per acre as determined under Section 59-2-503 for the given type of land and the given county or area.

Conservation Easement

Means an easement, covenant, restriction, or condition in deed, will, or other instrument signed by or on behalf of the record owner of the underlying real property for the purpose of preserving and maintaining land or water areas predominantly in a natural, scenic, or open condition, or for recreational, agricultural, cultural, wildlife habitat or other use or condition consistent with the protection of open land. Certain types of conservation easements may exempt a property from the rollback tax. (See *Standard 7.10.1, “Qualifying Conservation Easement.”*)

Conservation Easement Rollback Tax (or Fee in Lieu)

When a conservation easement is terminated on land that no longer qualifies for FAA assessment, a conservation easement rollback tax (or fee in lieu) is assessed in an

amount equal to the property tax imposed on the land for each year the land was in the conservation easement, up to five years, times a factor of 20.

FAA

The Farmland Assessment Act of 1969. (Sections 59-2-501 through 59-2-515)

Governmental Entity

For purposes of Section 59-2-511, “governmental entity” means the United States, the state, a political subdivision of the state including a county, a city, a town, a school district, a special district, an entity created by the state or the United States including an agency, a board, a bureau, a commission, a committee, a department, a division, an institution, an instrumentality or an office.

Identical Legal Ownership

Means the owners of one parcel of land are the same as the owners of a second parcel of land. All of the owners’ names that appear on the title of the first parcel must also appear on the title of the second and visa versa. Identical legal ownership includes land held in trust, if the sole beneficiaries of that trust are the same individuals as those named in the ownership records of the other parcel. Three examples:

- (1) A husband and wife own parcel A and the family trust owns parcel B (the husband and wife are the only beneficiaries of the family trust).
- (2) All family members own parcel A and the family trust owns parcel B (all family members are named beneficiaries of the trust).
- (3) ABC Business Trust owns parcel A and the sole beneficiary of the trust owns parcel B.

Land in Agricultural Use

- (1) Land devoted to the raising of useful plants and animals with a reasonable expectation of profit, including: forages and sod crops; grains and feed crops; livestock as defined in Section 59-2-102; trees and fruits; vegetables, nursery, floral, and ornamental stock. In order for “land in agricultural use” to qualify for FAA assessment, it must be “actively devoted” which means it must produce in excess of 50% of the average agricultural production per acre as determined in Section 59-2-503, OR:
- (2) Land devoted to and meeting the requirements and qualifications for payments or other compensation under a cropland retirement program with an agency of the state or federal government is considered as actively devoted to agriculture.

Livestock

As defined in Section 59-2-102, this means all domestic animals, honeybees, poultry, fur-bearing animals and fish. [Section 59-2-102(23)(d)]

Platted

Land in which: (a) parcels of ground are laid out and mapped by their boundaries, course, and extent; and (b) the governing body of the city, town, or county has approved the plat as provided in Section 10-9-805 or section 17-27-805. (Section 59-2-504) A lot or parcel resulting from a division of agricultural land is exempt from plat requirements if the lot or parcel qualifying as land in agricultural use under FAA meets the minimum size requirement of applicable zoning ordinances and is not and will not be used for any nonagricultural purpose. [Section 17-27-806(2)(a)]

Platted with Surface Improvements in Place

Any of the following surface improvements are in place: curb, gutter or pavement. It makes no difference whether surface improvements were pre-existing or put in place by the current owner. [Section 59-2-504(3)]

Rollback Period (Conventional FAA)

The rollback period for conventional FAA land is the preceding day on which the county assessor mails the rollback tax notice required by Subsection 59-2-506 (5), not to exceed five years, during which the land is valued, assessed and taxed under the act. The rollback is tied to the number of years the land has been assessed under the FAA, not the number of years under current ownership. This does not apply to qualifying conservation easements. (See *Standard 7.10 "Conservation Easements."*)

Rollback Tax

The tax imposed under Section 59-2-506 which is the difference between the taxes paid while the land was assessed under FAA and the amount of taxes that would have been paid if the land had received a market-based assessment. The rollback tax is a lien on the land assessed under FAA until paid. It is due and payable on the day the county assessor mails the rollback notice. This does not apply to qualifying conservation easements. (See *Standard 7.10. "Conservation Easements."*)

Subdivision

Includes the division or development of land whether by deed, metes and bounds description, devise and testacy, lease, map, plat or other recorded instrument. Subdivision does not include a bona fide division or partition of agricultural land for agricultural purposes. (Section 17-27-103)

Withdrawn From This Part

Means land that has been assessed under FAA is no longer assessed or eligible for assessment under FAA for any reason including that:

- a) an owner voluntarily requests that the land be withdrawn from FAA;
- b) the land is no longer actively devoted to agricultural use;
- c) the land has a change in ownership; and
 - the new owner fails to submit a new application within 120 after the ownership change; or
 - an owner applies for FAA assessment but the land does not meet the FAA requirements;
- d) The legal description of the land changes (a segregation takes place); and
 - the new owner fails to submit a new application within 120 days after the legal description changes; or
 - an owner applies for FAA assessment but the land does not meet the requirements for FAA assessment;
- e) the county assessor has required a new application or a signed statement verifying agricultural production for a parcel of land; and
 - the owner fails to submit a new application or signed statement by the date specified in the county assessor's written request for the application or signed statement; or

- f) an owner submits a new application or signed statement as required but the land does not meet the requirements for FAA assessment.

Section VII.II

Standards of Practice

Standard 7.1 Farmland Assessment Process

7.1.0 General

Assessment and taxation of farmland under the Farmland Assessment Act (FAA) is based on the land's productive or income-producing capability (use value) rather than its market value.

7.1.1 Determining Use Value

Various components are considered in determining the use value of the land. Agricultural land is first grouped into land classifications according to its capability to produce crops or forage. Capability is based on soil type, topography, availability of irrigation water, climate, and other factors related to productivity. (See Appendix 7A.)

7.1.2 Income Approach to Value

Value for tax purposes is determined by capitalizing net income. Net income is determined through crop enterprise budgets and net rents of agricultural land. This income is capitalized to determine final taxable values for each class of farmland. The capitalization rate used is a five-year moving average of the Federal Land Bank Rate.

7.1.3 Valuation Responsibility

FAA values (value in use) are established by the State Tax Commission after receiving recommendations from the State Farmland Evaluation Advisory Committee. These values are provided annually to the county assessor and may not be changed.

Standard 7.2 Responsibilities

7.2.0 State Tax Commission

The State Tax Commission provides the guidelines for classification of agricultural land and determines taxable agricultural use value for each land classification. (See Appendix 7A for a copy of these guidelines.) The State Tax Commission promulgates rules and approves forms necessary to implement the FAA.

7.2.1 State Farmland Evaluation Advisory Committee

The State Farmland Evaluation Advisory Committee consists of five members appointed as follows:

- one member appointed by the Utah State Tax Commission who shall be the Chairman of the State Farmland Evaluation Advisory Committee.
- one member appointed by the President of Utah State University.
- one member appointed by the State Department of Agriculture.
- one member appointed by the State County Assessors' Association; and
- one member actively engaged in farming or ranching appointed by other members of the Committee.

"...The committee shall meet at the call of the chairman to review the several classifications of land in agricultural use in the various areas of the state and recommend a range of values for each of the classifications based upon productive

capabilities of the land when devoted to agricultural uses. The recommendations shall be submitted to the State Tax Commission prior to October 2 of each year.” (Section 59-2-514)

7.2.2 County Assessor

The county assessor is to provide an application for assessment under FAA to an owner of property upon request.

The county assessor receives and approves applications; also, the county assessor determines the eligibility of land assessed under the FAA.

The property owner pays to have the application recorded by the county recorder. The assessor verifies that the original application is recorded and maintains records reflecting the status of farmland properties after the original applications are recorded. Such records must clearly indicate the original year of application or the number of years such properties have been assessed and taxed under the FAA. All properties assessed under the FAA must have valid FAA applications on file in the assessor’s office.

The county assessor is responsible for the classification of agricultural land using the guidelines provided by the State Tax Commission. Subsequently, the assessor values the FAA-classified land on an acreage value using the values established by the State Tax Commission.

The county assessor shall provide the fair market value as well as the taxable agricultural use value to the county auditor for inclusion on the “Notice of Property Valuation and Tax Changes” and to the county treasurer for inclusion on the “Tax Notice.” Although not the basis of taxable value, the fair market value assessment is critical when computing rollback taxes.

The county assessor calculates the amount of rollback taxes, when applicable. (Section 59-2-506)

The county assessor or county treasurer mails a rollback tax notice to an owner of land that is subject to a rollback tax. Refer to *Standard 7.9.6 Rollback Tax Notice Form* for information to be included on the form.

7.2.3 County Board of Equalization

The county board of equalization may change the fair market value, change land classifications based on State Tax Commission guidelines, and make decisions concerning the eligibility of land assessed under FAA. It may not change the agricultural use value. If a problem exists with the use value, the county board should make value recommendations to the State Tax Commission.

The county board of equalization may also grant waivers of the five-acre minimum acreage requirement provided no change in ownership occurs and the land is actively devoted to agricultural use if: (Section 59-2-503)

- 1) 80% or more of the owner’s, lessee’s, or purchaser’s income is derived from agricultural production on the FAA land in question; or
- 2) failure to meet the acreage requirement arose solely as a result of eminent domain or threat or imminence of an eminent domain proceeding.

In addition, the county board of equalization may grant a waiver of the requirement that land is actively devoted to agricultural use for a particular year if:

- 1) the land was assessed on the basis of agricultural use for the previous two years;
and
- 2) failure to meet the agricultural production requirements for that particular year
was due to no fault or act of the owner, purchaser, or lessee.

7.2.4 County Recorder

The county recorder records all applications for land to be assessed under the FAA including subsequent applications because of change of identity, ownership or segregation. (Section 59-2-508) When application is initiated by the applicant, the county assessor collects a recording fee from the applicant. County recorders must record FAA documents at no charge when initiated by the county assessor or county treasurer.

The recording of the original FAA application effectively constitutes consent by the owner to the creation of a lien upon the eligible property for rollback taxes that may be due at a later date.

7.2.5 County Auditor

The county auditor is to include the fair market value as well as the taxable agricultural use value on the "Notice of Property Valuation and Tax Changes". [Section 59-2-505(2)]

7.2.6 County Treasurer

The county treasurer is to include the fair market value as well as the taxable agricultural use value on the "Tax Notice." The county treasurer sends each taxpayer a "Tax Notice" and collects the taxes. The county treasurer also collects any applicable rollback taxes including delinquencies; refer to *Standard 7.9.8 Collection of Rollback Tax* for collection procedures. The rollback tax collected shall be paid into the county treasury and distributed by the treasurer to the various taxing entities in accordance with property tax levies for the current year. [Section 59-2-506(4)]-

After the rollback tax has been collected the county treasurer must certify to the county recorder that the rollback tax lien on the property has been satisfied by preparing a release of lien document and transmitting it to the county recorder for recordation.

Standard 7.3 General Procedures

7.3.0 FAA Applies to Land Only

Assessment of agricultural land under the FAA applies to the land only and not improvements such as barns, sheds, silos, and other farm outbuildings. Improvements must be appraised separately at market value. Land beneath farm buildings and other agricultural improvements qualifies for FAA assessment when used in connection with the agricultural operation. Land under the farmhouse is appraised at market value and is not included in the amount of land needed to meet the acreage requirement.

7.3.1 Production and Processing

Activities that take place after the crop has been harvested or the animal raised do not qualify land for FAA assessment. Processing activities such as pasteurizing and bottling milk, cheese making, or slaughtering, dressing and packing meat do not qualify land for FAA assessment.

Non-producers

By definition, any activity a non-producer performs on agricultural products constitutes processing. A non-producer cannot qualify property for agricultural valuation. For example, the operator of a grain silo who purchases grain for storage and re-sale cannot receive FAA assessment for the land the silo occupies.

Primary Producers

Under certain circumstances, primary producers may also process agricultural products. In these cases, the land devoted to processing activities does not qualify for FAA assessment. In such cases, there may be a fine line between production and processing. County assessors must gather all facts necessary to make an accurate distinction. While there are no hard-and-fast rules that clearly distinguish between production and processing, the following guideline may prove helpful:

Guideline

In general, processing begins with those steps typically carried out at the first level of trade beyond production. Storage or packaging within the wholesale trade would constitute processing, as would slaughtering livestock. The producer's interim storage prior to sale to a wholesaler or other middleman would be considered a phase of production. Silage is a special case. While the final product is different from the product that was initially stored, the process should still be considered a primary production activity.

Processing occurs with activities that enhance the value of primary agricultural products such as when they are broken into smaller parts or combined with other products. Milling grain, pasteurizing milk and packaging vegetables constitute processing. Packaging products for transport to either the wholesale or retail market would not constitute processing; however, packaging them for sale would be considered processing. The test is whether the packaging used for transporting is suitable packaging for retail sale.

7.3.2 Multiple Use of Land

To be eligible for FAA, it makes no difference whether agricultural use is the primary or secondary use of a land parcel. As long as other uses do not hinder or exclude the agricultural use, a parcel may receive FAA assessment. (See *Salt Lake County v. Kennecott Corporation*, 1989, No. 3870368.)

Standard 7.4 Acreage Requirement

7.4.0 Acreage Requirement

To meet the qualifications for assessment under the FAA, land must be five contiguous acres in size. Exceptions are noted in *Standard 7.4.3 "Less Than Five Acres"*.

7.4.1 Home Site Deduction and Residential Exemption

Land on which the farmhouse is located, and land used in connection with the farmhouse; i.e., landscaping, gardening spots, etc., are not eligible for FAA assessment and cannot be included in the acreage to determine FAA eligibility. They shall be valued and taxed using the same standards, methods, and procedures that apply to other taxable land in the county. [Section 59-2-507(2)]

Guideline

The county assessor should establish a common home site size on a countywide or area-wide basis to be deducted from eligible land. This home site size cannot be included in the total acreage for FAA eligibility purposes. The home site market value listed on the assessment roll should equal the market value of an equivalent building site. A property assessed under the Farmland Assessment Act is to receive the residential exemption only for the home site. (R884-24P-52)

7.4.2 Taxation of Structures on Agricultural Land

All structures that are located on land in agricultural use including the farmhouse, shall be valued, assessed, and taxed using the same standards, methods, and procedures that apply to other taxable structures in the county. [Section 59-2-507(2)]

7.4.3 Less than Five Acres

A parcel of land smaller than five acres may qualify for assessment under the provisions of FAA if it:

- is used in conjunction with a qualifying five or more contiguous acres that is located in the same county and has identical legal ownership;
- has a direct relationship to the total agricultural enterprise;
- makes a significant contribution to the enterprise's total production; and
- meets all other requirements set forth in Section 59-2-503.

See *Standard 7.4.4 Waivers for Land Less Than Five Acres* for waivers of the acreage requirement.

Identical Legal Ownership

To meet the acreage requirement, all parcels must have identical legal ownership. Ownership in the same family name does not meet the requirement of identical legal ownership. (Refer to the definition of "Identical Legal Ownership" in the "*General Information Section*.")

7.4.4 Waivers for Land Less Than Five Acres

When land fails to meet the five contiguous acre requirement, the State Tax Commission or a county board of equalization may grant a waiver of the five-acre requirement upon appeal by the owner and submission of proof regarding one of the following two conditions:

- Eighty percent or more of the owner's or lessee's income is derived from the sale of agricultural products produced on the property.
- The failure to meet the five-acre requirement arose solely as a result of an acquisition by eminent domain or the threat of an eminent domain proceeding. In this case, the State Tax Commission or a county board of equalization may grant a waiver of the five-acre requirement and allow the land back on FAA after a one-time fee in-lieu of the rollback tax has been paid by the acquiring governmental entity. The land must be actively devoted to agriculture; a future change in legal ownership or reduction in size of this particular land would void the waiver and trigger the rollback tax.

7.4.5 Contiguous Property

For FAA purposes, property is considered contiguous even though it may be severed by a public highway, unimproved road, fence, canal, waterway, property line or county line as long as both parcels have identical legal ownership.

7.4.6 Contiguous Land in Another County

When contiguous land in agricultural use in one ownership is located in more than one county, compliance with the acreage and production requirement shall be determined on the basis of the total area of the contiguous land, and not the area or production of land located in any one particular county. (Section 59-2-512)

7.4.7 Non-contiguous Property

Non-contiguous parcels may together qualify if they meet the criteria of actively devoted to agricultural use as long as:

- one of the pieces of property meets the 5 contiguous acre and production requirements by itself;
- the parcels are located in the same county;
- the parcels have identical legal ownership; and
- all parcels have a direct relationship to the total agricultural enterprise and make a significant contribution to the total agricultural production.

Significant Contribution

The process for determining if a parcel is making a significant contribution to total agricultural production can be approached in various ways. The governing principle should be that in those cases where an operation could not continue or would be seriously affected financially or functionally without the use of the parcel, there should be no question of eligibility. In cases where the non-contiguous parcel contributes very little to the operation either financially or functionally, the county assessor should seriously question the eligibility of the parcel.

Standard 7.5 Production Requirement

7.5.0 Agricultural Use

“Land in Agricultural Use” as defined in Section 59-2-502 includes the raising of forages, sod crops, grains, feed crops, livestock, trees, fruits, vegetables, nursery, floral and ornamental stock.

7.5.1 Wild Harvests

Harvesting shrubs or seeds that grow wild on the land, cutting firewood, or harvesting or hunting native wild animals such as deer or elk does not qualify land for FAA assessment. The above-mentioned activities do not automatically disqualify the land for FAA assessment as long as they do not hinder or exclude the agricultural use.

7.5.2 Timber Harvests

An active, documented timber operation qualifies the land for FAA assessment.

7.5.3 Actively Devoted to Agricultural Use

Eligible land must produce in excess of 50% of the average agricultural production per acre for the given type of land and the given county or area. Land that qualifies under various federal and state government programs which limit production are considered as actively devoted to agricultural use.

Authoritative Sources

For the purpose of determining whether land is actively devoted to agricultural use, the first applicable of the following information sources will be used: [Section 59-2-503 (2)]

- production levels reported in the current publication of the Utah Agricultural Statistics;
- current crop budgets developed and published by Utah State University and reported to the State Farmland Evaluation Advisory Committee; and
- other acceptable standards of agricultural production designated by the State Tax Commission.

7.5.4 Previous Use

Land must have been actively devoted to agriculture use for at least two successive years immediately preceding the tax year in which the application for FAA assessment is submitted. (Section 59-2-503)

7.5.5 Production Verification

Agricultural production, as required for FAA qualification under Section 59-2-503, shall be substantiated by appropriate income tax schedules, sales receipts, or production records. When either the State Tax Commission or the county assessor requires production verification, the property owner is required to provide such information. At the time of application, if the request for production verification is denied by the owner, FAA assessment shall not be granted. In the case of an audit by either the state or county, if the owner fails to supply the requested production information, the property will be removed from FAA assessment and a rollback tax charged.

7.5.6 Waiver of the Requirement that the Land be Actively Devoted to Agricultural Use

There are conditions when a parcel of land, which produces less than the required agricultural production per year, may qualify for FAA assessment. On appeal, the State Tax Commission or a county board of equalization may grant a waiver of the requirement that the land be actively devoted to agricultural use if the owner submits proof that the land has met the production requirement for at least the two years immediately preceding the tax year at issue and that the failure to meet the production requirement was no fault or act of the owner, contract purchaser, or lessee.

The requirement that the land be actively devoted to agricultural use will also be waived if the land is involved in a bona-fide range improvement program, crop rotation program, or other similar accepted agricultural practice that does not give the owner, purchaser, or lessee reasonable opportunity to meet the production requirement. [Section 59-2-503 (5)]

A parcel planted to orchard or other perennial crops with a long maturation period shall be deemed to have met the agricultural production requirement if the indicated annual production of the mature crop would equal or exceed the requirement. However, land not previously in agricultural use must have been planted for at least two years to qualify, regardless of indicated average production.

7.5.7 Leased Land

An owner may qualify leased land by submitting, together with the application, a signed statement and production documentation from the lessee certifying the agricultural production of the leased land is sufficient to meet the production requirements of Section 59-2-503. [Section 59-2-508(7)]

Standard 7.6 Reasonable Expectation of Profit

7.6.0 Reasonable Expectation of Profit

Land must be actively devoted to raising useful plants and animals and managed in such a way that there is a reasonable expectation of profit from the agricultural operation of the land.

Standard 7.7 Platted Subdivisions

7.7.0 Eligible Platted Subdivisions

If the land has been platted with surface improvements in place and has been withdrawn from FAA assessment, it may be eligible for FAA assessment in the future under the following conditions: (Section 59-2-504)

- The owner is not able to transfer title of the platted property or is not able, due to economic circumstances or some other “reasonable” cause, to continue development of the property to the point that it is sellable; and
- The land qualifies in all other aspects except that it is platted with surface improvements in place.

If both of the above conditions are met, the owner may petition the county assessor for reinstatement under the FAA without vacating the subdivision plat. The county assessor may grant the petition for reinstatement if the land meets all other eligibility requirements and a new application is submitted. Previously paid rollback taxes will not be refunded when property is reinstated.

7.7.1 Ineligible Platted Subdivisions

Land shall not be classified as agricultural land actively devoted to agricultural use if the land is:

- part of a platted subdivision or planned unit development with legal restrictions prohibiting its use for agricultural purposes; or
- platted with surface improvements in place that are not an integral part of agricultural use. Surface improvements mean curb, gutter, or pavement. It makes no difference whether the surface improvements were pre-existing or put in place by the current owner.

Standard 7.8 Application Procedure

7.8.0 Application

The owner of land eligible for valuation under the FAA must submit an application to the assessor of the county in which the land is located to receive assessment under the FAA. If there is no current FAA application on file in the county assessor’s office, a parcel shall not receive FAA assessment.

7.8.1 Deadline for Applications

Applications shall be processed if filed prior to May 1 of the tax year in which FAA assessment is requested. The January 1 lien date applies to the market value of any FAA property; however, FAA assessment is to be granted for a particular tax year provided the application is submitted before May 1. (Section 59-2-508)

7.8.2 Application Form

Application for assessment under FAA shall be on forms approved by the State Tax Commission. [Section 59-2-508(2)] See example forms in Appendix 7C. The State Tax Commission must approve county changes to any FAA forms.

7.8.3 Owner Application Required

The owner of record is the only person who may apply to have land assessed under the FAA. Application must be made to the county assessor of the county in which the land has situs. A lessee or contract purchaser may arrange to farm any parcel belonging to

owners of such land, but the lessee or purchaser may not make application for such assessment and taxation in the lessee's or purchaser's own name.

7.8.4 Signatures

All owners of the land, for which FAA assessment is requested or one of the owners that retains "Power of Attorney" or legal authority to sign for all members, must sign the application.

7.8.5 Certification

Owner(s) must certify that the facts set forth in the application are true. Statements so certified are considered as if made under oath and subject to the same penalties as provided by law for perjury. [Section 59-2-508(5)]

7.8.6 Multiple Ownership

When a parcel of land is owned by multiple owners, in order for the county assessor to accept the application, all owners must sign the FAA application or one of the owners must have legal and documented "Power of Attorney" such as that found in a family trust, or some other document indicating who has legal authority to sign for owners.

7.8.7 Signed Statement From Lessee

If the land is qualified by the use of a contract purchaser or lessee, the purchaser or lessee shall provide a signed statement certifying the qualifying use of the property. If the contract purchaser, lessee or any other property user (who is not the owner) is unwilling to submit a signed statement certifying the agricultural use, the property will not qualify to be assessed and taxed under the FAA. [Section 59-2-508 (7)]

7.8.8 Land in More Than One County

If qualifying contiguous land in agricultural use is located in more than one county, application must be made in each county.

7.8.9 Subsequent Filing

Once the original application is approved, the county may require a new application or signed statement verifying that the land remains qualified for FAA assessment. This new application or signed statement shall be submitted by the date specified in the county assessor's written request; failure to submit by the date specified will result in withdrawal of the property from FAA assessment.

Signed statements do not take the place of applications and should only be used when there is a valid application on file in the assessor's office.

7.8.10 Change of Ownership or Legal Description

Upon change of ownership or legal description the county assessor requests a new application. The owner must file the new application within 120 days after the day upon which there is a change of ownership or change in legal description of the land, or the land is withdrawn from FAA assessment.

7.8.11 Recording Applications

All FAA applications must be recorded, whether original or when subsequent applications are filed resulting from change in use, ownership or legal description.

7.8.12 Procedure If There Is No Application On File

If it is discovered that a parcel assessed under the FAA does not have a current application on file in the county assessor's office, the following procedure should be followed:

The county assessor shall send the owner an application to complete and file with the assessor's office. If the owner files the application, the assessor may continue the parcel on FAA assessment. If no application is received, the assessor shall withdraw the property from the program. When a property is withdrawn, rollback tax may only be charged on a parcel for which a public record exists, with the owner's signature, showing that the owner requested assessment under the FAA. If no such record exists, a rollback tax may not be charged.

Standard 7.9 Rollback Taxes

7.9.0 Withdrawal from FAA

An owner may voluntarily withdraw land from assessment under the FAA. However, land is automatically withdrawn for the following reasons:

- Land is no longer actively devoted to agricultural use.
- Land does not meet acreage or other FAA requirements.
- Land has a change in ownership, and the new owner fails to file a new application.
- Land has a change in legal description, and the owner fails to file a new application.
- The owner fails to file a new application requested by the assessor.

Withdrawal subjects the land to a five-year rollback tax, except in the case of qualifying conservation easements and properties that become exempt (Refer to *Standards 7.10 "Conservation Easements"* and *7.11 "Exempt Properties."*)

7.9.1 Notification of Withdrawal--Penalty

An owner is required to notify the assessor within 120 days of any change in use that withdraws land from FAA assessment. Failure to notify the assessor results in a penalty of \$10 or 2% of the rollback tax due for the last year of the rollback period, whichever is greater. [Section 59-2-506(2)]

7.9.2 Rollback Time Period

The five-year rollback time period begins on the day the land is first assessed under the FAA, or five years prior to the day on which the assessor mails the rollback tax notice, whichever is later, so that a maximum of five tax years is included. This time period is the same regardless of the length of ownership by the current owner as the land may have had several different owners during the rollback period.

The January 1 lien date applies to the fair market valuation that is required to be included on the tax notice. If land is withdrawn prior to delivery of the assessment roll, property tax on the land will be based on the fair market value for that tax year and the rollback tax will be based on previous years of FAA assessment (up to five years). If the land is withdrawn from FAA assessment after the close of the assessment roll, the rollback tax payment will be based on the current tax year's FAA assessment and previous years of FAA assessment (up to five years).

7.9.3 Rollback Tax Calculation

Land that is withdrawn from assessment under the FAA is subject to a rollback tax equal to the difference between:

- the amount of taxes that would have been charged under a market-based assessment, and
- the amount of taxes that were actually charged under the FAA assessment.

The assessor calculates the rollback tax for each year the land was assessed under the FAA, going back no more than five years.

7.9.4 Rollback Tax Rates

Actual tax rates from each year of the rollback tax period are used to calculate the rollback tax. For example, the 2002 fair market value is multiplied by the 2002 tax rate and then the 2002 actual taxes charged are subtracted to arrive at the 2002 portion of the rollback tax. The same procedure is followed for 2001, then 2000 and so on, until up to five years of rollback taxes are calculated.

7.9.5 Rollback Tax Notice

Upon withdrawal of land from assessment under the FAA, the assessor immediately sends a "Rollback Tax Notice" to the current owner. The rollback tax is due and payable on the date the assessor mails the notice. If unpaid after 30 days, the rollback tax is delinquent.

7.9.6 Rollback Tax Notice Form

The rollback tax notice form must state the following:

- The land is withdrawn from assessment under the FAA.
- The land is subject to a rollback tax under Section 59-2-506.
- The rollback tax is delinquent if the owner of the land does not pay the rollback tax within 30 days after the day on which the county assessor mails the notice.

The rollback tax notice should include enough information to adequately identify the parcel of land that is subject to the rollback and the reason the land is withdrawn. It should clearly list the rollback calculations, total amount due and indicate how penalty and interest will be calculated on delinquencies. It should list key dates such as:

- date of the notice
- date of withdrawal from FAA
- date of owner's 120 day deadline to notify of withdrawal without penalty
- date the rollback tax is due

The notice must also inform the owner of his/her right to appeal the assessor's decision to impose the rollback tax to the county board of equalization within 45 days of the date of the Rollback Tax Notice. (See the example Form PT-72, "Rollback Tax Notice." In Appendix 7C.)

7.9.7 Rollback Tax Lien

The rollback tax is a lien upon the property until paid. [Section 59-2-506(6)] When an owner files an application for assessment under the FAA, his/her signature effectively gives consent to the creation of a future lien upon the property for rollback taxes. The lien arises upon notice of the rollback tax.

7.9.8 Collection of Rollback Tax

The county treasurer collects the rollback tax. The rollback tax is due and payable on the date of the “Rollback Tax Notice”. It becomes delinquent 30 days after the day upon which the county assessor mails the “Rollback Tax Notice”. The following collection procedures are to be followed: [Section 59-2-506 (7)]

1. Interest accrues from the date of delinquency at the interest rate established for delinquent real property taxes (Section 59-2-1331) and in effect on January 1 of the year in which the delinquency occurs.
2. If the delinquent rollback is paid prior to September 1, calculate interest from the date of delinquency until paid.
3. If the delinquent rollback tax remains delinquent on September 1, calculate interest from the date of delinquency until November 30 and include the rollback tax and interest on the “Tax Notice” that is mailed on November 1.
4. By November 30, the delinquent rollback tax is treated in the same manner as attached personal property in the delinquent tax collection process.

7.9.9 Certification of Rollback Tax Payment

The county treasurer must certify to the county recorder that the rollback tax lien has been satisfied by preparing a release of lien document and transmitting it to the county recorder for recordation. [Section 59-2-506 (4)]

7.9.10 Distribution of Rollback Tax Revenue

Rollback taxes collected are paid by the county treasurer to the various taxing entities prorated in accordance with property tax levies for the current year.
[Section 59-2-506 (4)]

Standard 7.10 Conservation Easements

7.10.0 FAA and Conservation Easements

Land placed in a conservation easement may still qualify for assessment under the FAA, as long as it continues to be actively devoted to agricultural use and meets all other eligibility requirements. Since the rollback issues are different for a qualifying conservation easement, a new application is required. (See example Form, TC-582CE “Application for Assessment and Taxation of Conservation Easement Agricultural Land.”)

Land, which is in a qualifying conservation easement and is subsequently withdrawn from FAA assessment, is not subject to the rollback tax. (Section 59-2-506.5)

7.10.1 Qualifying Conservation Easement

Land that is withdrawn from assessment under the FAA and placed into a qualifying conservation easement is not subject to the rollback tax. A qualifying conservation easement meets all of the following criteria:

- It is created in accordance with Title 57, Chapter 18, of the Utah Code.
- It is considered to be a qualified conservation contribution for federal purposes under Section 170(h) of the Internal Revenue Code.

- The owner notifies the assessor within 30 days after the creation of the easement.

The state and federal statutes listed above contain specific requirements for a qualifying conservation easement. A few of the more important requirements are that the contribution be to a non-profit organization, that it be recorded with the county recorder and that it be granted *in perpetuity*.

7.10.2 Termination of Conservation Easement

Termination of a qualifying conservation easement subjects the land to a conservation easement rollback tax; however, termination is unlikely because conservation easements are granted *in perpetuity*.

If the owner is a governmental entity, the land is subject to a one-time fee in lieu payment instead of the conservation easement rollback tax. Both the one-time fee in lieu payment and the conservation easement rollback tax are calculated in the same manner.

An owner may avoid the conservation easement rollback tax by reapplying for assessment under the FAA within 30 days after the termination and by receiving the county assessor's approval for reapplication within two years of the date that the reapplication is filed. If the reapplication is not approved within two years, the land becomes subject to the conservation easement rollback tax.

7.10.3 Conservation Easement Rollback Tax Calculation

The conservation easement rollback tax is an amount equal to the property tax imposed on the land for each year the land was on FAA as a conservation easement, up to five years, times a factor of 20. The same formula is used for the one-time fee in lieu payment.

Standard 7.11 Exempt Properties

7.11.0 Exempt Property Withdrawal

Land that is withdrawn from assessment under the FAA and becomes exempt from taxation under Article XIII, Section 3, of the Utah Constitution, is **not** subject to the rollback tax, if it continues to meet the requirements of Section 59-2-503.

[Section 59-2-506(9)]

7.11.1 Land Acquired by Government Entity – Fee Payment

Land assessed under the FAA that is acquired by a governmental entity is subject to the one-time in lieu fee payment or rollback tax if the land is **not** actively devoted to agricultural use. [Section 59-2-511(2)(a)]

Donating Land to a Governmental Entity

If property is donated to a governmental entity, a one-time in lieu fee payment will be made by the governmental entity [Section 59-2-511(3)(b)]. If the FAA-assessed land remaining after the donation is less than five acres, the remaining land must be removed from FAA status and the owner must pay the rollback tax on the remaining land.

Dedicating a Public Right-of-way

A person dedicating a public right-of-way to a governmental entity shall pay the rollback tax if:

- a portion of the public right-of-way is located within a subdivision, or
- in exchange for the dedication, the person dedicating the public right-of-way

receives money or other consideration. [Section 59-2-511(2)(b)]

Eminent Domain

Under the following circumstances, the acquiring governmental entity shall pay a one-time in-lieu fee in the amount of the rollback tax due and payable to the county treasurer of the county in which the property is located:

- The land acquisition is by eminent domain; or
- The land is under the threat of eminent domain proceedings and the owner of record is notified in writing of the proceedings.

If the land remaining after an eminent domain acquisition no longer meets the minimum five acre eligibility requirement, the governmental entity must also pay a one-time in-lieu fee for the remaining land.

A county board of equalization or the State Tax Commission may grant a waiver of the acreage limitation and allow this land back on FAA assessment after the fee has been paid, if the failure to meet the acreage requirement arose solely as a result of an acquisition by eminent domain or the threat of an eminent domain proceeding. [Section 59-2-503(4)]

7.11.2 Privilege Tax

Exempt land, subject to the privilege tax, may continue to be valued and taxed under the FAA, if the land is farmed for commercial purposes. (Section 59-4-101) Rollback taxes or in-lien fees do not apply to tax exempt land subject to the privilege tax. [Section 59-4-101 (4) and County Board of Equalization vs Utah State Tax Commission 944P.2d370(Utah 1997)]

7.11.3 Payment Before Title Transfers

If a government entity acquires land subject to assessment under the Farmland Assessment Act, title may not pass until to the government entity until all taxes including rollback taxes, one time in-lieu fee and any interest due is paid.

Standard 7.12 Change of Ownership

7.12.0 Ownership Change

Change of land ownership does not automatically trigger a rollback tax.

7.12.1 Continuance of Use

Continuance of valuation, assessment, and taxation under FAA depends upon continuance of the land in agricultural use and compliance with the other requirements of the act and not upon continuance in the same ownership. A new application is required.

7.12.2 Rollback Liability

Liability for the rollback tax attaches when a change in use or other withdrawal of the land occurs. To eliminate a rollback liability, the new owner must do the following:

1. Continue the land in agricultural use under the conditions prescribed; and
2. File a new application for valuation, assessment, and taxation as provided in UCA Section 59-2-508. If the new owner fails to file an application, the land is to be withdrawn from FAA assessment and the rollback tax imposed. (Section 59-2-509)

Standard 7.13 Audits and Verification

7.13.0 Consent to Audit

Owners applying for assessment under the FAA, and purchasers or lessees signing statements, are considered to have given their consent to field audit and review by both the State Tax Commission and the county assessor, or a combination of the two.

[Section 59-2-508 (6)]

7.13.1 County Assessor Rights

The county assessor has the right to request any information from the taxpayer necessary to fulfill the requirements of his job. In terms of FAA, this information could include: income verification as included in federal tax returns (Schedule F), signed statements, sales receipts, production records, and lease agreements. This information can be requested from the owner, purchaser, or lessee. If the request for information is denied, the assessor may deny FAA assessment.

7.13.2 Physical Inspection

Actual physical inspections of the property should be made to determine if a property is eligible to receive FAA assessment and to determine if a property continues to be eligible. The county assessor, the State Tax Commission or a combination of the two may do these inspections or audits. [Sections 59-2-508 (6)]

7.13.3 Audit Assistance

If a county determines that an audit of FAA properties is needed, it may request audit assistance from the Property Tax Division; the audit will include a physical inspection of randomly selected properties in the county.

7.13.4 Property Tax Division Audits

The Property Tax Division will audit FAA properties periodically. These audits will include: (1) An assessment concerning the correct classification of agricultural land by county assessors, (2) A determination if the county assessor is maintaining the records necessary for the proper administration of the FAA program, (3) A determination of the percent of ineligible properties that are receiving FAA in a given county. The Property Tax Division may require a countywide audit of all FAA properties.

7.13.5 Audit Findings

County assessors may not change audit results, and are required to implement all audit findings of the Property Tax Division. Although not able to change audit findings, the assessor may request review by the Property Tax Division before implementing the findings. (R884-24P-42)

Standard 7.14 Appeals

7.14.0 Appeals of FAA Property

The following determinations are appealable to the board of equalization just as other taxable property:

- the current year property market value;
- the FAA land classification;
- the FAA eligibility decision made by the county assessor or by a State Tax Commission audit;
- the decision to impose a rollback tax.

Reference the “*Board of Equalization Standards of Practice*” for details.

The following FAA determinations are not appealable:

- the FAA taxable value (value in use) established by the State Tax Commission;
- any previous year(s) market value(s);
- the amount of rollback tax imposed, except to challenge the mathematical computation or to timely challenge the current year's market value only.

Appendix 7A

Land Classification Guidelines

Irrigated I – Tillable Cropland

Land with few limitations in use and very responsive under a moderately high level of management.

Soils

Soil is more than 40 inches deep with a heavy sandy loam to a light silty clay loam surface texture. The soil has a high water holding capacity, more than 7.5 inches per 5.0 feet of depth. These soils have moderately slow to moderately rapid permeability, and are not affected by salt or alkali above 40 inches. They are easily tilled. The clay loam and silty clay loam textures should be plowed and tilled when the soil moisture content is appropriate.

Slope and Erosion

The slope of I Irrigated land is level or nearly level, and the erosion hazard is none to slight.

Drainage

The soils are well drained, with no standing water table within 40 inches of the surface.

Climate

The climate is suitable for the production of fruits, truck crops, forage crops, and a wide choice of field crops, including corn, small grains, and sugar beets. Growing season is 150 or more days. Plant development units (heat units-DU) are 5,000 or more.

Overflow or Flooding

Class I Irrigated land is not subject to overflow or flooding.

Management

After the application of few land conditioning practices, the land is easily maintained. Wind and water erosion are not problems, and soil compaction is not a significant limitation.

Class I Irrigated Crop Yield

Crop	Yield Per Acre
Alfalfa (tons)	5-6.6
Wheat (bus.)	55-70

Barley (bus.)	72-100
Tomatoes (tons)	19-24
Corn Silage (tons)	21-30

Irrigated II – Tillable Cropland

Land with moderate limitations in use that reduce the choice of plants or require special conservation practices.

Soils

Soil is more than 30 inches deep with a light sandy loam to a light silty clay loam surface texture, and may contain up to 50% gravel. They have moderately slow to rapid permeability. Crops may be slightly affected by salinity and alkali. Even after salinity and alkali have been removed, slight salinity and small amounts of sodium (alkali) may remain or may recur. The fine textured soils require fall plowing and tillage at appropriate moisture contents.

Slope and Erosion

The slope of II Irrigated land is 6% or less for soils with low erodibility and 2% or less for highly erodible soils; erosion hazard is none to moderate.

Drainage

The soils are excessively to poorly drained, but have no standing water table within 40 inches of the surface after drainage.

Climate

The climate is suitable for the production of a wide choice of crops, including corn for silage, small grains, sugar beets, and forage crops. The soil is frost sensitive. Long season truck crops may have yields reduced in many years. Growing season is 100 to 149 days. Plant development units (heat units-DU) are 3,500 to 4,999.

Overflow or Flooding

Flooding may occur one year in ten years.

Management

Irrigated II needs only moderate conservation practices to maintain the soil. Land leveling, drainage, or erosion control structures may be required. Because of wind or water erosion, reshaping after the initial leveling may be needed. To limit soil compaction by the tillage equipment traveling over the soil, timing the tillage in relationship to soil moisture content is important.

Class II Irrigated Crop Yield

Crop	Yield Per Acre
Alfalfa (tons)	4.3-5.3
Wheat (bus.)	51-61
Barley (bus.)	60-80
Tomatoes (tons)	17-19
Corn Silage (tons)	18-23

Irrigated III – Tillable Cropland

Land with severe limitations in use that reduce the choice of plants or require special conservation practices.

Soils

Soil is more than 20 inches deep, surface texture range from heavy loamy sand to clay and may be peaty (high in partially carbonized organic matter). The soil may be gravelly or stony, but stones are 30 feet or more apart. Water holding capacity may be moderately low, but is more than 3.75 inches per five feet of depth. Permeability may range from slow to rapid. Crops may be moderately affected by salinity and alkali, even after removal. Moderate salinity and small amounts of sodium (alkali) may remain or is likely to recur. The fine textured soils require fall plowing and tillage at appropriate moisture contents.

Slope and Erosion

The slope of highly erodible soil is 5% or less, and 10% for low erodible soils; thus, erosion hazard may be severe.

Drainage

The soils are excessively to poorly drained, but have no standing water table within 30 inches of the surface after drainage.

Climate

The climate may limit crop selections to small grains and frost tolerant forage plants. Growing season is 70 to 99 days. Plant development units (heat units-DU) are 2,500 to 3,499.

Overflow or Flooding

Flooding may occur one year in five years.

Management

Irrigated III land may require extensive leveling, drainage, salinity reduction, alkalinity treatment, and frequent installation of erosion control devices. After condition practices are applied, continued maintenance is essential to keep lands level, relatively free of salinity and alkalinity, and adequately drained. Appropriate timing of tillage practices in relation to soil moisture content is critical on finer textured soils.

Class III Irrigated Crop Yield

<u>Crop</u>	<u>Yield Per Acre</u>
Alfalfa (tons)	3-4
Wheat (bus.)	45-51
Barley (bus.)	53-71
Tomatoes (tons)	14-17
Corn Silage (tons)	13-17

Irrigated IV – Tillable Cropland

Land with very severe limitations in use that reduce the choice of plants or require special conservation practices.

Soils

Soils range from shallow (10") to deep, but must be at least 20 inches deep if over saline shales. The surface textures may range from sands to heavy clays, and may be peaty (high in partially carbonized organic matter). IV Irrigated soils may be gravel, cobbly, or stony, but stones are 5-30 feet apart, and occupy less than 3% of the surface. Intertilled cropping of stony areas is impractical, but hay or improved pasture may be grown. Water holding capability of the soil may be as low as 2.5 inches per 5 feet of depth.

Permeability may range from very slow to rapid. Crops may be seriously affected by salinity and alkalinity. Even after leaching, severe salinity or large amounts of alkali is likely to recur. The soils require fall plowing and tillage at appropriate moisture content.

Slope and Erosion

Highly erodible soils have a slope of 10% or less, and 25% or less for low erodible soil.

Drainage

The soils may range from extremely excessive to poorly drained, but have no standing water table within 20 inches of the surface after drainage.

Climate

IV Irrigated land has a growing season of only 50-69 days. The climate may limit crop selection to forage crops. Plant development units (heat units-DU) are 1,500 to 2,499.

Overflow or Flooding

Flooding may be frequent, but not more than one in five years.

Management

Extensive leveling, drainage, salinity reduction and alkalinity treatment, frequent erosion control devices and extreme care in irrigation water application may be required for successful management of these lands. Land conditioning practices are essential to keep the land level and somewhat free of salinity. Tillage timing of these lands is crucial.

Class IV Irrigated Crop Yield

Crop	Yield Per Acre
Alfalfa (tons)	2.4-3
Wheat (bus.)	30-45
Barley (bus.)	40-53
Tomatoes (tons)	7-14
Corn Silage (tons)	10-13

Irrigated Orchard

Irrigated Orchard I

This class of land has the same description as Class I Irrigated crop land, except it has been planted into fruit trees. It includes, but is not limited to, apples, apricots, cherries, peaches, pears, and plums. In an average year, the trees produce a sufficient crop to provide an economical income for the commercial market.

Irrigated Orchard II

This class of land has the same description as Class II Irrigated crop land, except it has been planted into fruit trees. It includes, but is not limited to, apples, apricots, cherries, peaches, pears, and plums. In an average year, the trees produce a sufficient crop to provide an economical income for the commercial market.

Irrigated Orchard III

This class of land has the same description as Class III Irrigated crop land, except it has been planted into fruit trees. It includes, but is not limited to, apples, apricots, cherries, peaches, pears, and plums. In an average year, the trees produce a sufficient crop to provide an economical income for the commercial market.

Irrigated Orchard IV

This class of land has the same description as Class IV Irrigated crop land, except it has been planted into fruit trees. It includes, but is not limited to, apples, apricots, cherries, peaches, pears, and plums. In an average year, the trees produce a sufficient crop to provide an economical income for the commercial market.

Orchard Note

In establishing a value for orchard lands, consideration has been given to the non-productive maturing years, freeze-outs, insect infestation, market fluctuation, etc. This consideration has been given over the entire life of the trees. The capitalized value is a conservative estimate accounting for the difference in income and expense for the various varieties.

Dryland III – Tillage Cropland

These lands have severe limitations that could reduce the choice of crops, yield of crops, and require special conservation practices that are rather difficult to apply.

Soils

Soil of III Dryland is about 40 inches deep, with sandy loam to clay surface textures that may be gravelly or stony, but stones are 30 or more feet apart and content of gravel is 50% or less. The water holding capacity is 1.25 inches in the surface foot, and 11 inches or more water- supplying capacity in the total soil. Crops are not affected by salinity and alkalinity; however, slight salinity and small amounts of sodium (alkali) may occur between 10 and 40 inches.

Slope and Erosion

Soils that are highly erodible have a slope of 5% or less; low erodible soil slopes are 10% or less. Thus, erosion hazard may be severe.

Drainage

These soils are drained excessively to poorly, but they have no water table within 30 inches.

Climate

The climate is suitable for the production of dryland forages, small grains, and in areas with a summer moisture pattern, dryland crops, including pinto beans. Precipitation and length of growing season are limiting factors. A cropping system, alternating crop and fallow, is usually required.

Overflow or Flooding

Flooding may occur one year in five years.

Management

Intensive conservation practices are required for these soils. Strip cropping, contour tillage, stubble mulching, diversions and grassed waterways are often needed. Appropriate timing of tillage operations is needed to conserve moisture, control weeds, and limit soil compaction.

Class III Dryland Crop Yields

Crop	Yield per acre, Alternate years
Wheat (bus.)	12-40
Pinto Beans (pounds)	470-770
Crop	Yield per acre, Annually
Alfalfa (tons)	1.0-2.5
Pasture Beef (pounds)	55-70

Dryland IV – Tillage Cropland

These lands have severe limitations that could reduce the choice of crops, yield of crops, and require special conservation practices that are rather difficult to apply.

Soils

The soils are moderately deep, more than 20 inches deep, with loamy sand to clay surface textures. They may be very gravel, cobbly, or stony. Gravel content is 90% or less. Cobbles are 50% or less, and stones are 5 to 30 feet apart, and occupy less than 3% of the surface. The water holding capacity is 1.25 inches in the surface foot, and 9 inches or more water-supplying capacity in the total soil. Crops are not affected by salinity and alkalinity; however, slight salinity and small amounts of sodium (alkali) may occur between 10 and 30 inches. Permeability is slow to rapid, and probably very slow below 10 inches.

Slope and Erosion

Soils that are highly erodible have a slope of 10% or less, low erodible soil slopes are 25% or less. Thus, erosion hazard may be severe.

Drainage

These soils are drained excessively to poorly, but they have no water table within 20 inches.

Climate

These soils are extremely marginal for cultivation because of low amounts of precipitation, and/or short growing season. When used for cultivated crops and alternate crop, fallow system is almost always required.

Overflow or Flooding

Flooding may be frequent, and occur one year in five years.

Management

Intensive conservation practices are required for these soils, and they should be used mostly for growing grass, and other close growing forage crops. Seeding to a permanent vegetation may be done, but some years of low moisture may make establishment difficult. When used for small grain production, intensive conservation practices are needed to control soil loss. Strip cropping, contour tillage, stubble mulching, diversions and grassed waterways are usually needed. Appropriate timing of tillage operations are needed to conserve moisture, control weeds, and limit soil compaction.

Class IV Dryland Crop Yields

Crop	Yield per acre, Alternate years
Wheat (bus.)	8-20
Grass (pounds)	500-1000

Meadow IV – Irrigated

This class of land has the same description as Class IV Irrigated cropland, except it is designated for meadow land only. The land must be sub-irrigated, surface irrigated, or sprinkled to come under this classification. It must also be adaptable for machine harvesting, if cropping is desired. The vegetation on this land consists primarily of native grasses and clover, which grow to a sufficient height to harvest. The harvesting of one or more crops and grazing for the remainder of the season is often an accepted practice.

The two most important factors in determining this class (Meadow IV irrigated) are:

1. Adequate supply of natural or applied water to produce a crop of native hay.
2. The drainage and terrain are such that it is possible to machine harvest, if so desired.

Grazing Land and Non-Productive Land

Grazing land point ratings are obtained by a summation of points allocated to each of the following classes: climate, production, vegetative condition, and vegetative quantity. The point ratings are allocated to various grazing lands and converted, according to the summation of points, to a grazing classification.

Climate and Site Classes

Points	Site	Annual Precipitation
6	High water table	"run in"
5	High Mountain	23 inches
4	Mountain	17-22 inches
3	Upland	12-16 inches
2	Semi-desert	8-11 inches
1	Desert	4-7 inches

Potential Production by Soil Classes

Points	Potential Production
3	High potential for production, moderately deep soils, no limitations such as stoniness, salinity, alkalinity, high moisture-supplying capacity, and more than 14 inches in the soil profile.
2	Medium potential for production, moderate limitations such as stoniness, salinity, alkalinity, medium moisture-supplying capacity, and more than 6 inches in the soil profile.
1	Low potential for production, severe limitations such as shallow soil depth, extreme stoniness, strong salinity, strong alkalinity, low moisture-supplying capacity, and more than 2 inches in the profile.

Vegetative Condition Classes

Points	Condition	Potential Percent
4	Excellent	76-100%
3	Good	51-75%
2	Fair	26-50%
1	Poor	1-25%

Vegetative Quantity Classes

Points	Vegetative Cover	Acres/A.U.M
3	Excellent	Less than 5
2	Average	5-15
1	Sparse	15-25

Grazeland Classification

Summary Points	Grazing Classification
14-16	Graze I
10-13	Graze II
7-9	Graze III
4-6	Graze IV

Rangeland and Animal Unit Definitions

1. **Animal Unit:** The annual forage requirement to maintain a mother cow (approximately 1,000 pounds) and the calf at her side in thrifty condition for an average month of the year.
2. **Animal Unit Month (A.U.M.):** 1/12 of an animal unit, or the forage required to maintain a mother cow and the calf at her side in thrifty condition, for an average month of the year.
3. **Productive Capacity:** The amount of feed produced on a ranch during a 12-month period of average seasonal conditions, when expressed in animal units.
4. **Carrying Capacity:** For appraisal purposes, it is that portion of the animal units of feed that can be utilized after consideration of all limiting factors and customary operation practices.
5. **Balance:** The amount and availability of the various feed resources necessary to support a year-long operation.

Appendix 7B

Growing Season, Heat Units, Precipitation

Growing Season, Heat Units and Annual Precipitation by Counties and Areas within Counties

Data taken from Utah Heat and Moisture Index for Use in Land Capability Classification.
Prepared by Dr. Theron B. Hutchings, Soil Conservation Service.

Location	Growing Season (days)	Heat Unit (D.U.)	Annual Precipitation (inches)
Beaver			
Beaver	104	3734	12.5
Millford WP AP	126	4623	8.6
Box Elder			
Brigham City	162	5867	17.9
Corinne	139	5283	13.1
Garland	128	4800	16.0
Park Valley	130	4623	10.7
Snowville	86	3175	12.2
Stand Rod	115	3988	14.9
Tremonton	144	5385	14.0
Cache			
Lewiston	133	4547	18.8
Logan	157	5537	16.3
Carbon			
Clear Creek	57	1905	21.1
Price	136	4928	10.1
Sunnyside	147	4826	13.5
Daggett			
Manila	84	3023	10.4
Davis			
Farmington	157	5588	20.0
Duchesne			
Duchesne	110	4318	9.5
Mount Emmons	128	4191	8.0
Myton	136	4851	6.9

Emery			
Castle Dale	119	4699	8.7
Emery	119	4445	7.5
Green River	156	6147	6.2
Garfield			
Escalante	134	4551	12.3
Hite	224	8433	7.3
Panguitch	83	2743	10.0
Tropic	111	3708	12.3
Widtsoe Ranger Station	131	3962	11.5
Grand			
Thompson	176	6880	8.9
Moab	206	6880	9.4
Iron			
Cedar City	150	5065	12.6
Lund	115	4394	8.3
Modena	138	4597	10.1
Parowan	123	4470	12.6
Juab			
Levan	140	4902	14.8
Nephi	130	5004	14.8
Kane			
Alton	117	3700	16.3
Kanab	151	5537	12.6
Millard			
Black Rock	108	4699	9.0
Deseret	118	4420	7.7
Fillmore	142	5436	14.3
Oak City	147	5359	13.2
Scipio	94	3835	13.5
Morgan			
Morgan	103	3785	18.6
Piute			
Alunite	132	4953	11.2
Piute Dam	131	4521	8.3
Marysville	97	3277	11.2

Rich			
Laketown	88	3028	12.3
Woodruff	56	1956	9.6
Salt Lake			
Lower Mill Creek (PH)	172	5639	21.8
Midvale	133	5258	12.8
Saltair	194	6147	14.0
Salt Lake (airport)	192	5944	14.5
Salt Lake (WVC)	192	6223	16.1
San Juan			
Blanding	147	5283	14.1
Bluff	188	6934	7.5
LaSal	126	4166	12.0
Monticello	136	4877	16.5
Sanpete			
Manti	124	4450	12.1
Moroni	118	4242	11.8
Mount Pleasant	132	4877	12.7
Sevier			
Richfield	123	4394	8.5
Summit			
Henefer	76	2767	18.8
Park City	97	3353	20.8
Tooele			
Government Creek	126	4978	13.5
Ibapah	85	3073	12.6
Orr's Ranch	92	3658	9.4
Saint John	98	3734	9.2
Tooele	162	5791	16.6
Wendover	192	6731	4.8
Uintah			
Fort Duchesne	118	4775	7.0
Jensen	124	4597	8.1
Vernal	120	4191	9.0
Watson	125	4496	11.9
Utah			
Elberta	134	5029	10.5

Standard 7 – Farm Land Assessment Act
Standards of Practice

Lower American Fork	174	6096	16.7
Provo AP	123	4572	14.6
Santaquin (PH)	146	5105	18.4
Spanish Fork-AP	167	6121	17.6
Thistle	91	3454	17.2
Utah Lake-Lehi	135	4750	12.3
Utah Lake- Pumping Station	132	4648	13.8
Wasatch			
East Portal	68	3226	21.0
Heber	83	2921	16.3
Snake Creek	93	3073	23.0
Soldier Summit	67	2235	34.8
Washington			
Enterprise	118	4242	9.4
Leeds	203	7315	13.2
Pinto	79	2819	15.5
St. George (PH)	196	7798	8.2
Springdale	190	7366	14.7
Wayne			
Hanksville	151	5715	5.2
Loa	85	2946	7.4
Weber			
Ogden-Pioneer	155	5603	16.8
Ogden-Sugar Factory	-	5537	18.3
Pineview	99	3861	29.2
Riverdale (PH)	160	5563	16.2

	Plant Development Heat Units - DU	Maximum Cultivated Irrigated Tillable Land Class with These Limitations
150 or more	5000 or more	I
100 149	3500 4999	II
70 99	2500 3499	III
50 69	1500 2499	IV

Appendix 7C

Forms

PT-70	Statement of Recertification for Assessment and Taxation of Agricultural Land
PT-70CE	Statement of Recertification for Assessment and Taxation of Agricultural Land in a Conservation Easement
PT-72	Farmland Assessment Act Rollback Tax Notice
TC-582	Application for Assessment and Taxation of Agricultural Land
TC-582CE	Application for Assessment and Taxation of Agricultural Land in a Conservation Easement
TC-582ED	Application for Assessment and Taxation of Agricultural Land – Eminent Domain
TC-601	Withdrawal of Application – Farmland Assessment Act



Utah State Tax Commission

**Statement of Recertification for Assessment
and Taxation of Agricultural Land**

Farmland Assessment Act

UCA §59-2-501

Form PT-70

PT-070.ai Rev. 8/03

General Information

Owner's name		Date of statement	
Owner's mailing address		Owner's telephone number	
City	State	Zip	
County for which statement is made		Total acres for this statement	
Property serial number(s), (attach additional sheets if necessary)			

Certification Read the following and sign below.

I certify: **(1)** THE FACTS SET FORTH IN THIS APPLICATION ARE TRUE. **(2)** The agricultural land covered by this application constitutes no less than five contiguous acres exclusive of homesite and other non-agricultural acreage (see Utah Code 59-2-503 for waiver). **(3)** The land is currently devoted to agricultural use and has been so devoted for two successive years immediately preceding the tax year for which valuation under this act is requested. **(4)** The land produces in excess of 50 percent of the average agricultural production per acre for the given type of land and the given county or area. **(5)** I am fully aware of the five-year rollback tax provision which becomes effective upon a change in use or other withdrawal of all or part of the eligible land and that the application constitutes consent to audit and review. I understand that the rollback tax is a lien on the property until paid. I understand that I must notify the county assessor of a change in land use to any non-qualifying use, and that a penalty of the greater of \$10 or 2 percent of the computed rollback tax due for the last year will be imposed on failure to notify the assessor within 120 days after change in use.

Corporate name		Notary stamp
Owner X	Date	
Owner X	Date	
Owner X	Date	Date subscribed and sworn
		Notary signature



Utah State Tax Commission

**Statement of Recertification for Assessment
and Taxation of Agricultural Land
in a Conservation Easement**Farmland Assessment Act
UCA §59-2-501
Form PT-70CE
PT-070ce.ai Rev. 6/03**General Information**

Owner's name		Date of statement	
Owner's mailing address		Owner's telephone number	
City	State	Zip	
County for which statement is made		Total acres for this statement	
Property serial number(s), (attach additional sheets if necessary)			

Certification Read the following and sign below.

I certify: **(1)** The agricultural land covered by the statement is subject to a conservation easement created in accordance with Title 57, Chapter 18, Land Conservation Easement Act. This land is considered to be a qualified conservation contribution for federal purposes under Section 170(h) Internal Revenue Code. **(2)** The agricultural land covered by this application constitutes no less than five contiguous acres exclusive of homesite and other non-agricultural acreage (see Utah Code 59-2-503 for waiver). **(3)** The land is currently devoted to agricultural use and has been so devoted for two successive years immediately preceding the tax year for which valuation under this act is requested. **(4)** The land produces in excess of 50 percent of the average agricultural production per acre for the given type of land and the given county or area. **(5)** I am fully aware that withdrawal of this land from the provisions of the FAA does not subject the land to a rollback tax. However, I fully understand that termination of the conservation easement subjects the land to a conservation easement rollback tax equal to 20 times the property tax imposed since initiation of the conservation easement, up to five years.

Corporate name		Notary stamp
Owner X	Date	
Owner X	Date	
Owner X	Date	Date subscribed and sworn
		Notary signature



Utah State Tax Commission
Farmland Assessment Act
Rollback Tax Notice

This land is withdrawn from
assessment under FAA and is subject
to rollback tax under UCA §59-2-506
Form PT-72
PT-072.ai Rev. 1/04

General Information

Property owner

Property address

City

State

Zip

Parcel number(s)	Numbers of acres withdrawn	Date of rollback billing notice	Date rollback taxes due (Interest begins accruing after this date.)

Rollback Information

Year	Taxable market	Taxable FAA	Tax rate	Market taxes	FAA taxes
				\$	\$
				\$	\$
				\$	\$
				\$	\$
				\$	\$
1. Total market taxes (sum of column)				\$	
2. Total FAA taxes paid (sum of column)					\$
3. Total FAA rollback taxes due (line 1 minus line 2)				\$	
4. Penalty for failure to notify assessor of use change within 120 days				\$	(greater of 2% of final year or \$10)
5. Total FAA rollback taxes due plus penalty (line 3 plus line 4)				\$	

Additional Information and Signatures

Interest will be charged beginning 30 days from the date of this rollback billing notice.

If you wish to appeal the imposition of the rollback tax, you must file an appeal application with the county auditor no later than 45 days from the date of this notice. The market value on which the rollback is calculated **cannot** be appealed. The only matters that may be appealed are a challenge to the withdrawal of the land from the FAA (greenbelt) or a challenge to the mathematical computation.

County Assessor

Date

County Treasurer

Date



Utah State Tax Commission

**Application for Assessment and
Taxation of Agricultural Land**Farmland Assessment Act
UCA §59-2-501 to 515
Form TC-582
TC-582.ai Rev. 8/03**Owner and Lessee Information**

Owner's name	Date of application	
Owner's mailing address	Owner's telephone number	
City	State	Zip
Lessee's name (if applicable)	Rental amount per acre (per rental agreement)	
City	State	Zip

Property information

Complete legal description of land (attach additional sheets if necessary)		Acres
	Irrigated crop land	
	Dry land tillable	
	Wet meadow	
	Grazing land	
	Orchard	
	Irrigated pastures	
	Other (specify):	
County:	Total	
Property identification numbers (attach additional sheets if necessary)		

Certification Read the following and sign below.

I certify: **(1)** THE FACTS SET FORTH IN THIS APPLICATION ARE TRUE. **(2)** The agricultural land covered by this application constitutes no less than five contiguous acres exclusive of homesite and other non-agricultural acreage (see Utah Code 59-2-503 for waiver). **(3)** The land is currently devoted to agricultural use and has been so devoted for two successive years immediately preceding the tax year for which valuation under this act is requested. **(4)** The land produces in excess of 50 percent of the average agricultural production per acre for the given type of land and the given county or area. **(5)** I am fully aware of the five-year rollback tax provision which becomes effective upon a change in use or other withdrawal of all or part of the eligible land. I understand that the rollback tax is a lien on the property until paid and that the application constitutes consent to audit and review. I understand that I must notify the county assessor of a change in land use to any non-qualifying use, and that a penalty of the greater of \$10 or 2 percent of the computed rollback tax due for the last year will be imposed on failure to notify the assessor within 120 days after change in use.

Corporate name		Notary stamp
Owner X	Date	
Owner X	Date	
Owner X	Date	
County Assessor signature X	Date	Date subscribed and sworn
		Notary signature X
County Assessor use <input type="checkbox"/> Approved (subject to review) <input type="checkbox"/> Denied		County Treasurer use



Utah State Tax Commission

**Application for Assessment and
Taxation of Agricultural Land
in a Conservation Easement**Farmland Assessment Act
UCA §59-2-501 to 515
Form TC-582CE
TC-582ce.ai Rev. 6/03**Owner and Lessee Information**

Owner's name	Date of application	
Owner's mailing address	Owner's telephone number	
City	State	Zip
Lessee's name (if applicable)	Rental amount per acre (per rental agreement)	
City	State	Zip

Property information

Complete legal description of land (attach additional sheets if necessary)		Acres
	Irrigated crop land	
	Dry land tillable	
	Wet meadow	
	Grazing land	
	Orchard	
	Irrigated pastures	
	Other (specify):	
County:	Total	
Property identification numbers (attach additional sheets if necessary)		

Certification Read the following and sign below.

I certify: **(1)** THE FACTS SET FORTH IN THIS APPLICATION ARE TRUE. **(2)** The agricultural land covered by the statement is subject to a conservation easement created in accordance with Title 57, Chapter 18, Land Conservation Easement Act. This land is considered to be a qualified conservation contribution for federal purposes under Section 170(h) Internal Revenue Code. **(3)** The agricultural land covered by this application constitutes no less than five contiguous acres exclusive of homesite and other non-agricultural acreage (see Utah Code 59-2-503 for waiver). **(4)** The land is currently devoted to agricultural use and has been so devoted for two successive years immediately preceding the tax year for which valuation under this act is requested. **(5)** The land produces in excess of 50 percent of the average agricultural production per acre for the given type of land and the given county or area. **(6)** I am fully aware that withdrawal of this land from the provisions of the FAA does not subject the land to a rollback tax. However, I fully understand that termination of the conservation easement subjects the land to a conservation easement rollback tax equal to 20 times the property tax imposed since initiation of the conservation easement, up to five years.

Corporate name		Notary stamp
Owner X	Date	
Owner X	Date	
Owner X	Date	Date subscribed and sworn
County Assessor signature X	Date	Notary signature X
County Assessor use <input type="checkbox"/> Approved (subject to review) <input type="checkbox"/> Denied		County Treasurer use

	Utah State Tax Commission Application for Assessment and Taxation of Agricultural Land (Waiver Granted for Specified Acreage Less Than 5 Acres Due to Acquisition by the Government-Eminent Domain)	Farmland Assessment Act UCA §59-2-501 to 515 Form TC-582ED TC-582ce.ai Rev. 8/03
--	---	---

Owner and Lessee Information		
Owner's name		Date of application
Owner's mailing address		Owner's telephone number
City	State	Zip
Lessee's name (if applicable)		Rental amount per acre (per rental agreement)
City	State	Zip

Property information	
Complete legal description of land (attach additional sheets if necessary)	Acres
	Irrigated crop land
	Dry land tillable
	Wet meadow
	Grazing land
	Orchard
	Irrigated pastures
	Other (specify):
County:	Total
Property identification numbers (attach additional sheets if necessary)	

Certification Read the following and sign below.		
I certify: (1) THE FACTS SET FORTH IN THIS APPLICATION ARE TRUE. (2) The agricultural land covered by this application constitutes no less than _____ contiguous acres exclusive of home site and other non-agricultural acreage (see Utah Code 59-2-503,4,b for waiver). (3) The land is currently devoted to agricultural use and has been so devoted for two successive years immediately preceding the tax year for which valuation under this act is requested. (4) The land produces in excess of 50 percent of the average agricultural production per acre for the given type of land and the given county area. (5) I understand that a transfer in ownership of any portion of the above described property will nullify the five-acre waiver and may initiate a rollback billing. (6) I am fully aware of the five-year rollback tax provision which becomes effective upon a change in use or other withdrawal of all or part of of the eligible land and that the application constitutes consent to audit and review. I understand that I must notify the county assessor of a change in land use to any non-qualifying use, and that a penalty equal to the greater of \$10 or 2 percent of the rollback tax due for the last year of the rollback period will be imposed on failure to notify the assessor within 120 days after change in use.		
Corporate name		Notary stamp
Owner X	Date	
Owner X	Date	Date subscribed and sworn
Owner X	Date	
County Assessor signature X	Date	Notary signature X
County Assessor use <input type="checkbox"/> Approved (subject to review) <input type="checkbox"/> Denied		County Treasurer use



Utah State Tax Commission

Withdrawal of ApplicationFarmland Assessment Act
UCA §59-2-501 to 515
Form TC-601
TC-601.ai Rev. 1/04

To County Recorder: It is requested that the application for taxation under the Farmland Assessment Act of 1969 be withdrawn.

County:

Date:

Owner Information

Name(s) filed under

Mailing address

Telephone number

City

State

Zip

Property information

Complete legal description of land (attach additional sheets if necessary)

Property identification numbers (attach additional sheets if necessary)

Explanation Check all reasons that apply.

- ☐ 1. Ownership transferred prior to lien date (January 1)
- ☐ 2. Applicant was not owner
- ☐ 3. Request for withdrawal was made by applicant (applicant must sign if this section is checked)
- ☐ 4. Investigation proved applicant does not meet all requirements
- ☐ 5. Transfer of ownership
- ☐ 6. The legal description provided by the applicant is in error and does not accurately describe the property
- ☐ 7. Division (split) of original parcel
- ☐ 8. Other reasons:

Certification Read the following and sign below

Applicant signature

X

Date

County Assessor's signature

X

Date

Notary signature

X

Date

Notary stamp

County Recorder use